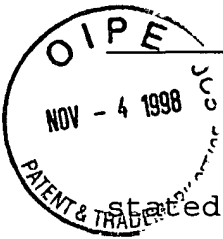


COMBINED DECLARATION AND POWER OF ATTORNEY



As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name; and

I verily believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: **COMPOSITIONS AND METHODS FOR THE DELIVERY OF OLIGONUCLEOTIDES VIA THE ALIMENTARY CANAL** the specification of which:

() is attached hereto.

(XX) was filed on July 1, 1998 as Application Serial No. 09/108,673.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose to the U.S. Patent and Trademark Office all information known to be material to the patentability of this application in accordance with 37 CFR § 1.56.

I hereby claim foreign priority benefits under 35 U.S.C. § 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of any application on which priority is claimed:

| Country | Number | Date Filed | Priority Claimed |
|---------|--------|------------|------------------|
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

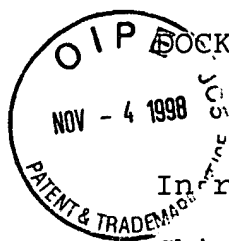
I hereby claim the benefit under 35 U.S.C. § 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of 35 U.S.C. § 112, I acknowledge the duty to disclose to the U.S. Patent and Trademark Office all

| Application Serial No. | Filing Date | Status (patented, pending) |
|-----------------------------|-----------------------------|-------------------------------|
| <u>08/886,829</u> | <u>July 1, 1997</u> | <u>Pending</u> |
| <u> </u> | <u> </u> | <u> </u> |

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United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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DOCKET NO.: ISIS-3105

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re patent application of:

Ching-Leou Teng and Greg Hardee

Serial No.: 09/108,673

Group No.: 1635

Filed: July 1, 1998

Examiner: Not Yet Assigned

For: COMPOSITIONS AND METHODS FOR THE DELIVERY OF
OLIGONUCLEOTIDES VIA THE ALIMENTARY CANAL

Assistant Commissioner for Patents
Washington, DC 20231

Sir:

ASSOCIATE POWER OF ATTORNEY

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SERVICE CENTER

The undersigned, Mark DeLuca, Registration No. 33,229, of
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Attorney and/or Agent for Applicant(s), hereby appoints the
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of **ISIS PHARMACEUTICALS**, 2292 Faraday Avenue, Carlsbad,

California 92008; his associates, with full power to prosecute the above-identified application and to transact all business in the Patent Office connected therewith and requests that correspondence continue to be directed to the firm of WOODCOCK WASHBURN KURTZ MACKIEWICZ & NORRIS LLP at the above address.

Date: November 2, 1998



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